## UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

AIRLIE FOUNDATION,

Plaintiff,

v.

Civil Action No. 02-0785 (EGS)

INTERNAL REVENUE SERVICE,

Defendant.

## ORDER AND JUDGMENT

Pursuant to Fed. R. Civ. P. 58 and for the reasons stated by the Court in its Memorandum Opinion docketed this same day, it is by the Court hereby

ORDERED that plaintiff's motion for summary judgment is
denied; and it is

**FURTHER ORDERED** that defendant's cross-motion for summary judgment is **granted**; and it is

**FURTHER ORDERED** and **ADJUDGED** that the Clerk shall enter final judgment in favor of defendant and against plaintiff, which judgment shall declare that plaintiff is not entitled to tax-exempt status pursuant to 26 U.S.C.  $\S$  501(c)(3).

Signed: Emmet G. Sullivan

United States District Judge

September 24, 2003

## Notice to:

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